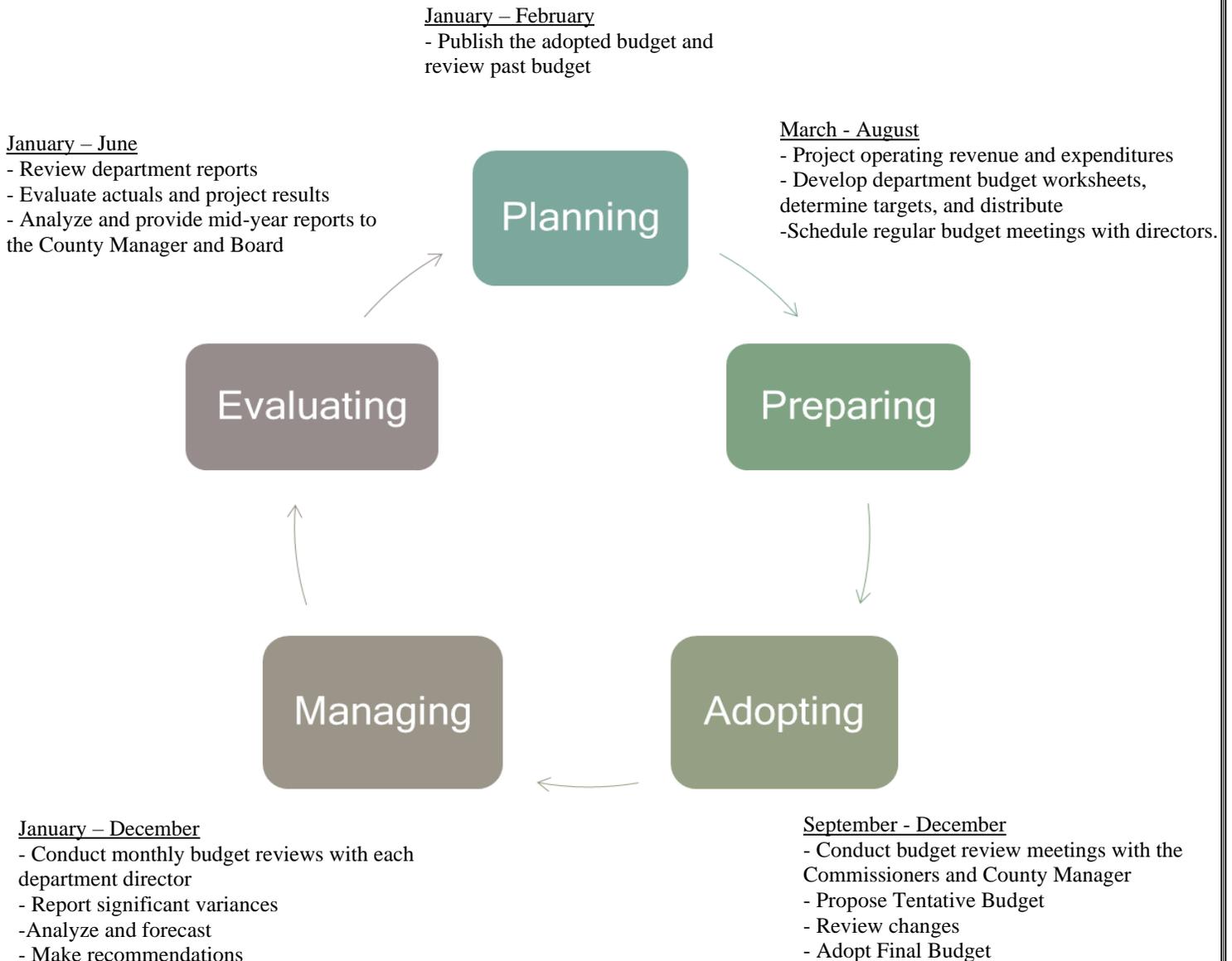


# 2020 ADAMS COUNTY BUDGET

## Budget Process

The budget is the County’s plan to collect and use revenues in a means that address the most critical public needs to benefit the citizens. The effort to put this document together takes collaboration from each department within the County. The Board of Commissioners, after consultation with the department heads, identify budget objectives for the upcoming fiscal year. With these objectives in place, it provides direction for the formulation of the proposed budget. The budget process is continuous throughout the year and from one year to the next. The cycle begins in January as the New Year starts with an adopted budget. As required by the Commonwealth of Pennsylvania County Code, the proposed budget is to be made available for public inspection for at least twenty days prior to final adoption. Adoption is also required by December 31st. An annual budget is required to be legally adopted for the General Fund, although it is not required for all its other funds (see page 52 for list of other funds). Below is a chart that identifies important time frames in preparation for the adoption of the budget.



## 2020 ADAMS COUNTY BUDGET

### **Budget Process (continued)**

The budget is designed to identify the needs of Adams County citizens for services to improve their quality of life, to quantify those needs, to categorize them into cost centers for accountability, and to determine the revenues which will be available to provide those needs. The budget is used as a blueprint to allocate scarce resources.

A department's budget is comprised of three parts as follows:

Salaries and related Benefits – these are pulled from the Human Resource's position control file and the adopted benefits package for each employee within a department. Finance monitors position budgeting throughout the calendar year. Finance verifies the calculation of overtime submitted by the department director.

Operating Expenditures – based off trends from previous years or stays flat from year to year. Department directors submit their request for what they believe the upcoming expenses will be for the budget year.

Capital – a request for these items are submitted in a separate budget packet, which will be presented to the Board of Commissioners for approval. Funding for the Capital Budget is separately adopted.

All lines have available areas to attach any comments, notes, or documents to support the request for that line.

Revenue Projections – each department estimates based on their own knowledge. Finance will prepare the estimated revenue projections based on previous years for all funds. Information provided by the departments assist in determining those projections. If a department forecasts a significant increase or decrease in revenues, the rationale behind such forecast should be clear, credible, and defensible.

Expenditure Projections –The County does zero based budgeting, but as with most anything, historical spending patterns are often a good indicator of future expenditures. Therefore, to assist in the preparation of the operating expenses, the budget program provides comparative data from previous years including real time information of activity in the current budget cycle.

The Finance Department reviews and prepares summary documents which detail the department's recommendations that include major changes in the budget, recommend new positions, capital purchases, planned new programs and projects, and any other significant expenditure changes. The Finance Department then meets with the Board of Commissioners and presents the information to them. The Board reviews the information, asks questions, and further refines the budget. Once satisfied with the budget, an advertisement is placed for a public hearing and copies are made available for review. The Board then adopts the budget after hearings are completed and final changes are made. It is then made available for Adams County citizens to view at any time.